



OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY No. 3

GOVERNMENT OF GOA

Department of Law & Judiciary

Legal Affairs Division

Notification

7/17/2004-LA

The Goa Entertainment Tax (Amendment) Act, 2004 (Goa Act 16 of 2004), which has been passed by the Legislative Assembly of Goa on 19-7-2004 and assented to by the Governor of Goa on 13-8-2004, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 18th August, 2004.

The Goa Entertainment Tax (Amendment)
Act, 2004

(Goa Act 16 of 2004) [13-8-2004]

AN

ACT

*further to amend the Goa Entertainment Tax
Act, 1964.*

BE it enacted by the Legislative Assembly of
Goa in the Fifty-fifth Year of the Republic of
India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Amendment) Act, 2004.

(2) It shall be deemed to have come into force from the 1st day of April, 2001.

2. *Amendment of section 2.*— In section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964), in clause (f), after sub-clause (iv) for the second and third provisos, the following provisos shall be substituted, namely:—

"Provided further that the total amount of service charges collected by the proprietor should not exceed the amount spent for maintenance and providing facilities and safety measures in permanent cinema theatres for a total period of three years and six months from the date of commencement of the Goa Entertainment Tax (Amendment) Act, 2001 (Goa Act 15 of 2001):

Provided also that if the amount collected by way of service charges is not spent within the period specified above, the proprietor shall be liable for penalty not exceeding one and half times the amount of such service charges in addition to the entertainment tax at prevailing rate."

Secretariat Annexe,
Panaji-Goa.

L. S. SHETTY,
Secretary to the Govt. of Goa
Law Department (Legal Affairs)

Dated: 18th August, 2004.